

REMARKS

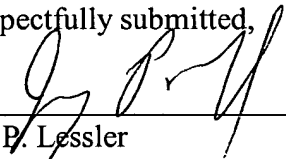
Claims 1 and 15 have been canceled without prejudice. Claim 2 has been amended to depend from claim 3. Claims 3, 5, 16, and 19 have been rewritten in independent form. Claims 9 and 10 have been amended to depend from claim 7. Claim 10 has also been amended to correct the spelling of the word "maximum." Claim 11 has been amended to recite that the oral dosage form comprises from about 350 to about 500 mg of ibuprofen or a pharmaceutically acceptable salt thereof and from about 5 to about 10 mg of oxycodone or a pharmaceutically acceptable salt thereof. Claim 22 and 23 have been added. Support for claims 22 and 23 is found at, for example, page 3, paragraph 7, and page 10, paragraph 34, of the specification and original claim 1. Claims 2-11 and 16-23 are pending.

Favorable consideration and allowance of this application are respectfully requested.

If any additional fees are due with this submission, the Commissioner is hereby authorized to charge the fees up to \$3,000.00 to Deposit Account No. 04-0100.

Dated: May 25, 2005

Respectfully submitted,

By 
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